

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0334 Whitefish Elem 15 Flathead

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$9**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2006	164	934,479	402,329	532,150	
2007	136	1,041,520	411,123	630,397	0
2008					9

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 98,247

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 3,245

Per-student amount for FY 2007----- 4,635

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Whitefish Elem 0334

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Whitefish Elem 0334						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	170425.64	264282.30
			2XX	Personal Services - Employee Benefits	19564.73	37194.80
			5XX	Other Purchased Services	93.75	.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	203029.25	190950.51
			2XX	Personal Services - Employee Benefits	21385.08	26270.48
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	43822.78	41961.00
			2XX	Personal Services - Employee Benefits	5854.04	5747.28
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	57097.66	59335.25
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	66739.00	70551.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	23224.32	40366.01
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	28866.67	28183.78
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	6676.69	6342.62
District/Coop Totals					646,779.61	771,185.03

Whitefish H S 0335

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	134709.98	120746.78
			2XX	Personal Services - Employee Benefits	30066.11	24669.83
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	46095.37	48195.71
			2XX	Personal Services - Employee Benefits	6613.18	6649.59
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	20269.15	20967.96
			2XX	Personal Services - Employee Benefits	2749.68	2883.00
13	Tuition Fund					

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by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Whitefish Elem 0334

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Whitefish H S 0335						
13		Tuition Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	17534.00	18825.00
14		Retirement Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	19765.09	17219.46
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	6809.10	7008.02
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	3087.73	3169.22
District/Coop Totals					287,699.39	270,334.57
Prime Applicant Totals					934,479.00	1,041,519.60